

**EXHIBIT B**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re:	:	Chapter 11
	:	Case No. 05-44481 (RDD)
DELPHI CORPORATION, <u>et al.</u> ,	:	(Jointly Administered)
	:	
Debtors.	:	
-----X		
DELPHI CORPORATION, <u>et al.</u> ,	:	
	:	
Plaintiffs,	:	Adv. Pro. No. 07-02525 (RDD)
Against	:	
	:	
INTEC GROUP,	:	
	:	
Defendant.	:	
-----X		

**DECLARATION OF DARYL DISHONG**

Daryl Dishong declares as follows:

1. I am over eighteen years of age and make this Declaration of my own free will.
2. I have personal knowledge of the facts set forth in this Declaration. If called as a witness, I could competently testify to these facts.
3. I am the Chief Financial Officer of The Intec Group, Inc. ("Intec Group").
4. This Declaration serves as a supplement to my Declaration dated May 12, 2010, filed with the Court on May 14, 2010, in support of Intec Group's Motion to Dismiss and Joinder in Hewlett Packard Company and Affiliates' Motion to Dismiss Plaintiff's Complaint [Adv. Dkt. No. 21].
5. Prior to the Chapter 11 bankruptcy filing of Delphi and its affiliated entities (collectively, the "Reorganized Debtors"), Intec Group, A.I. Technologies, LLC ("A.I. Technologies") and Intec Mexico, LLC ("Intec Mexico," and collectively with Intec Group and

A.I. Technologies, "Intec") manufactured thermoplastic parts for some (but not all) of the Reorganized Debtors.

6. In connection with such manufacturing, Intec maintains tooling, molds and related products (collectively "Tooling") in various of its facilities located within the United States and abroad. Prior to the bankruptcy filings, the Reorganized Debtors owed \$2,823,787.60 in the aggregate to Intec, which indebtedness was fully secured by the Tooling located, among other locations, in Illinois and Indiana pursuant to the Illinois Tool and Die Lien Act (770 ILCS 105, et seq.) and the Indiana State Code (IND. CODE ANN. §§ 32-33-16-0.5, et seq.). The estimated value of the Tooling at the time of the Subject Transfer (as defined below) was not less than \$2,500,000.00.

7. To induce Intec to continue supplying to the Reorganized Debtors after their bankruptcy filing, the Reorganized Debtors wired \$2,450,000.00 (the "Subject Transfer") to Intec Group on October 7, 2005. In reliance of the Subject Transfer, Intec Group continued to supply the Reorganized Debtors during their bankruptcy cases.

8. As described in the email annexed hereto as Exhibit A, and consistent with numerous conversations among Everett W. Montgomery, Jr., head of Reorganized Debtors' global chemicals purchasing, Steven M. Perlman, President and CEO, Intec Group, and me:

(a) \$1,050,000.00 of the Subject Transfer (the "Advance Transfer") was payment in advance to Intec to supply parts to the Debtors during their bankruptcy cases;

(b) \$1,305,397.48 of the Subject Transfer (the "Third Party Transferee Transfer"), \$643,220.20 of which was an advancement of funds, was transferred to or for the benefit of A.I. Technologies and Intec Mexico;

(c) \$560,461.02 of the Subject Transfer (the "Intec Mexico Transfer"), \$286,639.50 of which was an advancement of funds,<sup>1</sup> was transferred to or for the benefit of Intec Mexico, a foreign supplier; and

(d) \$112,244.48 of the Subject Transfer (the "Third Party Obligor Transfer") was for or on account of obligations owed to Intec Group from entities other than Delphi Automotive Systems, LLC ("DAS"), the plaintiff listed on the proposed amended complaint, including Delco Electronics and Delphi Energy & Chassis.

9. On September 26, 2007, the Reorganized Debtors filed a complaint (the "Original Complaint") in this adversary proceeding under seal with the Court. The Original Complaint sought to recover the Subject Transfer pursuant to Sections 547 and 550 of the Bankruptcy Code. (Original Complaint, ¶ 3). Intec Group received no notice, actual or otherwise, of the filing of the Original Complaint, nor can Intec Group confirm that the sealed Original Complaint was actually filed prior to the expiration of the applicable statute of limitations.

10. As a direct result of the Reorganized Debtors' delay tactics, Intec Group's ability to defend itself in this proceeding has been unduly prejudiced. Among other things, Intec Group never (a) organized and preserved any of its records with respect to the Reorganized Debtors, (b) held exit interviews with any former employees knowledgeable about the Reorganized Debtors' business and these transactions or (c) maintained communications with those former employees to the extent needed as witnesses or for discovery purposes. In fact, Intec Group has likely lost records and employees, and failed to put aside adequate reserves.

---

<sup>1</sup> Both the \$643,220.20 of the Third Party Transferee Transfer and the \$286,639.50 of the Intec Mexico Transfer are a part of the Advance Transfer.

11. Intec Group never filed an appearance in any of the Reorganized Debtors' bankruptcy cases. In fact, except for the limited filing of a reclamation claim on October 21, 2010, Intec Group never monitored (and had no reason to monitor) the Reorganized Debtors' bankruptcy docket or requested its counsel do so on its behalf.

*[BALANCE OF PAGE INTENTIONALLY LEFT BLANK]*

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on: November 23, 2010.

A handwritten signature in black ink, appearing to read "D. Dishong", is written above a horizontal line.

Daryl Dishong

**EXHIBIT A**

**Daryl Dishong**

---

**From:** Daryl Dishong  
**Sent:** Thursday, October 06, 2005 1:27 PM  
**To:** Everett W. Montgomery Jr. (everettw.montgomery@delphi.com)  
**Cc:** Joyce Laske; Larry Halan  
**Subject:** FW: Attached Image  
**Importance:** High

Everett, attached is wire transfer information for the 3 companies. Bank for all 3 is Lasalle Bank, N.A. Accounts receivable contact is Joyce Laske, [joylas@intecgrp.com](mailto:joylas@intecgrp.com), fax 847-358-4391. Please advise whom contact will be at Delphi to coordinate the 50% payment on open receivables and the 7 day CIA wires. Thank you.

Daryl M. Dishong  
Chief Financial Officer  
Intec Group, Inc.  
847-202-3404  
847-358-4931 fax

-----Original Message-----

**From:** [cancop@intecgrp.com](mailto:cancop@intecgrp.com) [<mailto:cancop@intecgrp.com>]  
**Sent:** Thursday, October 06, 2005 12:25 PM  
**To:** [dmd@intecgrp.com](mailto:dmd@intecgrp.com)  
**Subject:** Attached Image  
**Importance:** High

10/6/2005